

# FYE 2009 Review - Annual Financial Report

School District: Dawson Springs Independent  
 Audit Firm Name: Alford, Nance & Jones, LLP  
 Date: 2/17/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 1 (General) (110)</b>						
Revenue (Local) - 1XXX	545,676.77	575,883.02	-30,206.25	575,882.00	1.02	
Revenue (State) - 3900 (On-Behalf Payments)	463,038.09	889,864.09	-426,826.00	0.00	889,864.09	
Revenue (State) - 3XXX (Not 3900)	3,423,850.31	3,423,850.31	0.00	4,313,714.00	-889,863.69	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	4,432,565.17	4,889,597.42	-457,032.25	4,889,596.00	1.42	
Expenditures-Not including Transfers Out or On Behalf	4,072,777.23	4,091,438.87	-18,661.64	4,908,780.00	-817,341.13	
Expenditures-On Behalf	463,038.09	844,964.09	-381,926.00	0.00	844,964.09	
Total Expenditures	4,535,815.32	4,936,402.96	-400,587.64	4,908,780.00	27,622.96	
Excess (Deficiency) of Revenues Over Expenditures	-103,250.15	-46,805.54	-56,444.61	-19,184.00	-27,621.54	
Other Financing Sources - Not Transfers In	151,149.51	124,911.15	26,238.36	124,911.00	0.15	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	13,697.00	13,697.00	0.00	41,318.00	-27,621.00	
Total Other Financing Sources, Uses and Transfers	137,452.51	111,214.15	26,238.36	83,593.00	27,621.15	
Net Change in Fund Balance	34,202.36	64,408.61	-30,206.25	64,409.00	-0.39	
Beginning Fund Balance - July 1	1,168,195.23	1,168,195.23	0.00	1,188,091.00	-19,895.77	Beginning balance differences to be determined
Ending Balance - June 30	1,202,397.59	1,232,603.84	-30,206.25	1,252,500.00	-19,896.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>On-Behalf Payments Comparison - Fund 1</b>						
On-Behalf Revenues by Fund	463,038.09	889,864.09	-426,826.00	822,868.00	66,996.09	Refer to page 34 of audit report; Note 20, On behalf payments for General Fund is \$822,868.
On-Behalf Expenditures by Fund	463,038.09	844,964.09	-381,926.00	0.00	844,964.09	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	5,588.02	5,588.02	0.00	5,587.00	1.02	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	317,905.81	292,235.81	25,670.00	292,236.00	-0.19	
Revenue (Federal) – 4XXX	648,340.31	648,340.31	0.00	648,340.00	0.31	
Total Revenues	971,834.14	946,164.14	25,670.00	946,163.00	1.14	
Expenditures-Not including Transfers Out and not 0280	946,150.91	946,150.91	0.00	946,150.00	0.91	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	946,150.91	946,150.91	0.00	946,150.00	0.91	
Excess (Deficiency) of Revenues Over Expenditures	25,683.23	13.23	25,670.00	13.00	0.23	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	13,697.00	13,697.00	0.00	13,697.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	13,697.00	13,697.00	0.00	13,697.00	0.00	
Net Change in Fund Balance	39,380.23	13,710.23	25,670.00	13,710.00	0.23	
Beginning Fund Balance - July 1	0.00	0.00	0.00	12,927.00	-12,927.00	Beginning balance differences to be determined
Ending Balance - June 30	39,380.23	13,710.23	25,670.00	26,637.00	-12,926.77	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	58.93	58.93	0.00	59.00	-0.07	
Revenue (State) – 3XXX	61,239.00	60,932.00	307.00	60,932.00	0.00	
Total Revenues	61,297.93	60,990.93	307.00	60,991.00	-0.07	
Expenditures-Not including Transfers Out	60,992.48	24,909.50	36,082.98	63,211.00	-38,301.50	See page 39 of audit report; District Administration \$38,302
Total Expenditures	60,992.48	24,909.50	36,082.98	63,211.00	-38,301.50	
Excess (Deficiency) of Revenues Over Expenditures	305.45	36,081.43	-35,775.98	-2,220.00	38,301.43	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	307.00	-307.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-307.00	307.00	
Net Change in Fund Balance	305.45	36,081.43	-35,775.98	-2,527.00	38,608.43	
Beginning Fund Balance - July 1	1.55	308.55	-307.00	38,610.00	-38,301.45	Beginning balance differences to be determined
Ending Balance - June 30	307.00	36,389.98	-36,082.98	36,083.00	306.98	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	34,970.69	34,970.69	0.00	34,971.00	-0.31	
Revenue (State) – 3XXX	253,889.00	185,337.00	68,552.00	185,337.00	0.00	
Total Revenues	288,859.69	220,307.69	68,552.00	220,308.00	-0.31	
Expenditures-Not including Transfers Out	130,742.66	242,629.98	-111,887.32	222,816.00	19,813.98	
Total Expenditures	130,742.66	242,629.98	-111,887.32	222,816.00	19,813.98	
Excess (Deficiency) of Revenues Over Expenditures	158,117.03	-22,322.29	180,439.32	-2,508.00	-19,814.29	
Other Financing Sources - Not Transfers In	0.00	113,537.36	-113,537.36	113,537.00	0.36	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	88,366.00	-88,366.00	Classification differences
Total Other Financing Sources, Uses and Transfers	0.00	113,537.36	-113,537.36	25,171.00	88,366.36	
Net Change in Fund Balance	158,117.03	91,215.07	66,901.96	22,663.00	68,552.07	See page 39 of audit report
Beginning Fund Balance - July 1	183,653.96	252,205.96	-68,552.00	252,206.00	-0.04	
Ending Balance - June 30	341,770.99	343,421.03	-1,650.04	274,869.00	68,552.03	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	797.60	797.60	0.00	798.00	-0.40	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	797.60	797.60	0.00	798.00	-0.40	
Expenditures-Not including Transfers Out	124,711.54	168,679.48	-43,967.94	168,680.00	-0.52	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	124,711.54	168,679.48	-43,967.94	168,680.00	-0.52	
Excess (Deficiency) of Revenues Over Expenditures	-123,913.94	-167,881.88	43,967.94	-167,882.00	0.12	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	68,859.00	68,859.00	0.00	68,859.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	68,859.00	68,859.00	0.00	68,859.00	0.00	
Net Change in Fund Balance	-55,054.94	-99,022.88	43,967.94	-99,023.00	0.12	
Beginning Fund Balance - July 1	0.00	0.00	0.00	99,023.00	-99,023.00	Beginning balance difference to be determined
Ending Balance - June 30	-55,054.94	-99,022.88	43,967.94	0.00	-99,022.88	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	192,875.00	-192,875.00	Refer to page 39 of audit report; Debt Service Funds are not included in Munis
Total Revenues	0.00	0.00	0.00	192,875.00	-192,875.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	240,310.00	-240,310.00	
Total Expenditures	0.00	0.00	0.00	240,310.00	-240,310.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-47,435.00	47,435.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	47,435.00	-47,435.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	47,435.00	-47,435.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	5,755,354.53	6,117,857.78	-362,503.25	6,310,731.00	-192,873.22	See explanations above
Total Expenditures - Governmental Funds	5,798,412.91	6,318,772.83	-520,359.92	6,549,947.00	-231,174.17	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-43,058.38	-200,915.05	157,856.67	-239,216.00	38,300.95	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	220,008.51	307,307.51	-87,299.00	238,448.00	68,859.51	
Net Change in Fund Balance - Governmental Funds	176,950.13	106,392.46	70,557.67	-768.00	107,160.46	
Beginning Fund Balance - July 1 - Governmental Funds	1,351,850.74	1,420,709.74	-68,859.00	1,590,857.00	-170,147.26	
Ending Fund Balance - June 30 - Governmental Funds	1,528,800.87	1,527,102.20	1,698.67	1,590,089.00	-62,986.80	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	103,758.91	103,758.91	0.00	103,759.00	-0.09	
Total Operating Revenues	103,758.91	103,758.91	0.00	103,759.00	-0.09	
Expenditures-Not including Transfers Out or On-behalf	376,195.10	408,820.57	-32,625.47	465,150.00	-56,329.43	
Expenditures-On Behalf	66,996.35	66,996.35	0.00	0.00	66,996.35	
Expenditures - Depreciation Only (Fund 81)	14,704.11	14,704.11	0.00	12,937.00	1,767.11	
Total Operating Expenses	457,895.56	490,521.03	-32,625.47	478,087.00	12,434.03	
Operating Income (Loss)	-354,136.65	-386,762.12	32,625.47	-374,328.00	-12,434.12	
Non-Operating Revenue - Interest Income Only (Local) - 1510	697.60	697.60	0.00	698.00	-0.40	
Revenue (State) – 3XXX	4,210.00	4,210.00	0.00	71,206.00	-66,996.00	
Revenue (State) - 3900 (On-Behalf Payments)	66,996.35	66,996.35	0.00	0.00	66,996.35	
Donated Commodities – 4550	0.00	25,262.00	-25,262.00	25,262.00	0.00	
Revenue (Federal) - 4XXX, not 4550	212,577.00	236,944.00	-24,367.00	236,944.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	34,183.87	34,183.87	0.00	34,184.00	-0.13	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	318,664.82	368,293.82	-49,629.00	368,294.00	-0.18	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-35,471.83	-18,468.30	-17,003.53	-6,034.00	-12,434.30	See page 16 of audit report
Beginning Net Assets - July 1	110,480.62	110,480.62	0.00	184,344.00	-73,863.38	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	75,008.79	92,012.32	-17,003.53	178,310.00	-86,297.68	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	103,758.91	103,758.91	0.00	103,759.00	-0.09	
Total Operating Expenses - Proprietary Funds	457,895.56	490,521.03	-32,625.47	478,087.00	12,434.03	See explanations above
Operating Income (Loss) - Proprietary Funds	-354,136.65	-386,762.12	32,625.47	-374,328.00	-12,434.12	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	318,664.82	368,293.82	-49,629.00	368,294.00	-0.18	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-35,471.83	-18,468.30	-17,003.53	-6,034.00	-12,434.30	
Net Assets, July 1, 2008 - Proprietary Funds	110,480.62	110,480.62	0.00	184,344.00	-73,863.38	See explanations above
Net Assets, June 30, 2009 - Proprietary Funds	75,008.79	92,012.32	-17,003.53	178,310.00	-86,297.68	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	66,996.35	66,996.35	0.00	66,996.00	0.35	Refer page 36, Note 20 of audit report
Fund 51 - On-Behalf Expenditures	66,996.35	66,996.35	0.00	66,996.00	0.35	Refer page 36, Note 20 of audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	317,480.96	317,480.96	0.00	344,361.00	-26,880.04	Refer to page 27 Note 5 of audit report
Depreciation Expense - Fund 81	14,704.11	14,704.11	0.00	12,937.00	1,767.11	Refer to page Note 5 and page 16 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	530,034.44	956,860.44	-426,826.00	911,960.37	44,900.07	See KDE website for Onbehalf payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to page 34 Note 20 for Onbehalf payments amounts reported by Fund total of \$889,864
On-Behalf Payments (Audit - KDE Web)	-530,034.44	-956,860.44	426,826.00	-911,960.37	-44,900.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	317,480.96	317,480.96	0.00	0.00	317,480.96	Not evaluating at this time
Change Total assets	-317,480.96	-317,480.96	0.00	0.00	-317,480.96	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-317,480.96	-317,480.96	0.00	0.00	-317,480.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	14,704.11	14,704.11	0.00	0.00	14,704.11	Not evaluating at this time
Change Total assets	-14,704.11	-14,704.11	0.00	0.00	-14,704.11	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-14,704.11	-14,704.11	0.00	0.00	-14,704.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	332,185.07	332,185.07	0.00	0.00	332,185.07	See above
Change in Total Fixed Assets	-332,185.07	-332,185.07	0.00	0.00	-332,185.07	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-332,185.07	-332,185.07	0.00	0.00	-332,185.07	